

Vineyard
TOWN

2010
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION

In compliance with *Utah Code* Sections 10-5-107, 10-5-109, 59-2-919, through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on form provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Vineyard Town for the fiscal year ending 2010 as approved and adopted by resolution or ordinance dated June 10, 2009. A public hearing meeting the requirements specified in Utah Code section (indicate which):

- ☒ 10-5-109 (no increase in tax rate - final budget adopted before June 22)
☐ 59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

was held on June 10, 2009 for all budgetary funds.

State of Utah
County of: Utah

Signed: _____

(Budget Officer)

Subscribed and sworn to this 10 ^{day} 24

day of June 20 09

Signed: [Signature]
(Notary Public)



Vineyard Town

Governmental Unit

2009-2010

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	TAXES			
	General Property Taxes – Current	292,727.11	393,800.00	372,000.00
	Prior Years' Taxes – Delinquent			
	General Sales & Use Taxes	99,718.86	25,000.00	25,000.00
	Fee-in-Lieu of Property Taxes			
	Motor Vehicle	1,306.12	1,600.00	3,700.00
	Utilities/Telecommunications	9,115.75	10,500.00	11,200.00
	LICENSES AND PERMITS			
	Business Licenses & Permits	4,820.00	3,910.00	5,310.00
	Professional & Occupational			
	Building Permits	26,485.63	11,100.00	76,750.00
	INTERGOVERNMENTAL REVENUE			
	Federal Grants			
	State Grants			
	State Shared Revenue			
	Class "C" Road Fund Allotment	21,011.93	19,000.00	22,000.00
	Liquor Fund Allotment	66.18	73.00	
	Grants from Local Units:			
	FEMA Reimbursement			
	CHARGES FOR SERVICES			
	General Government -- Development Fees	90,143.09	134,500.00	112,550.00
	Cemeteries			
	Miscellaneous Services:			
	Power Plant 15% Administrative Fees	247.35	20.00	2,000.00
	MISCELLANEOUS REVENUE			
	Interest Earnings	79,114.49	22,800.00	14,000.00
	Rents and Concessions	9,378.23	8,400.00	9,200.00
	Sale of Fixed Assets			
	Other Financing – Capital Lease Obligations			
	History Book	90.00	180.00	200.00
	Miscellaneous Revenue			
	Sanitation Revenue	3,746.75	3,400.00	4,263.00
	Public Safety Fine & Fees	922.00	2,500.00	2,600.00
	CONTRIBUTIONS AND TRANSFERS			
	Transfer From: -- CIP			
	Transfer From:			
	Contribution from private sources:			
	Summit Vineyard - Office Equipment			
	Cambridge - The Lakes At Sleepy Ridge - Trails	37,000.00		
	Excess Beg. Fund Bal. to be Appropriated	156,211.47		52,187.95
	TOTAL REVENUES	832,104.96	636,783.00	712,960.95

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Revenue 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	GENERAL GOVERNMENT			
	Administration	185,806.40	193,670.00	235,511.74
	Professional Services (Accounting, Legal, Engineering, etc.)	337,208.46	358,900.00	329,840.00
	Elections	533.37	250.00	800.00
	Other: Building Department	7,200.00	14,400.00	15,320.00
	PUBLIC SAFETY			
	Police Department	14,282.79	16,700.00	16,600.00
	Fire Department			53,547.00
	HIGHWAYS AND STREETS			
	Construction			
	Repairs and Maintenance	12,904.64	20,900.00	14,500.00
	Other: Wages		-	1,440.00
	Other: Services			
	SANITATION (Garbage Collection)		5,500.00	6,500.00
	HEALTH AND WELFARE			
	CULTURE & RECREATION			
	Recreation	1,459.56	1,700.00	500.00
	Parks	14,877.09	21,600.00	20,665.00
	Cemetery			
	Youth Council	832.65	650.00	1,000.00
	Historical Committee		-	0.00
	COMMUNITY & ECONOMIC DEVELOP.			
	CAPITAL OUTLAY (Purch. Of fixed assets)			
	TRANSFERS AND OTHER USES			
	Transfer to: CIP	37,000.00		
	Transfer to: CIP from General Fund	220,000.00		16,737.21
	Budgeted Increase in Fund Balance		2,513.00	
	TOTAL EXPENDITURES	832,104.96	636,783.00	712,960.95

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SPECIAL REVENUE FUND (Explain Nature of Fund)

Account Number	Description	Prior Year Actual Revenue 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	REVENUES:			
	Storm System		388.00	1,686.36
	Storm & Ground Water Facilities			12,294.29
	Public Safety Facilities	45,444.00	27,740.00	100,855.80
	Roadway Facilities		23,026.00	87,265.48
	Park Facilities		4,238.00	21,190.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		45,444.00	100,836.00
	TOTAL REVENUES & OTHER SOURCES	45,444.00	100,836.00	324,127.00
	EXPENDITURES:			
	Storm System			2,074.00
	Storm & Ground Water Facilities			12,294.00
	Public Safety Facilities			174,040.00
	Roadway Facilities			110,291.00
	Park Facilities			25,428.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	0.00	0.00	324,127.00

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CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual Revenue 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	REVENUES:			
	Transfer from General Fund	220,000.00		16,737.21
	Interest Income			
	Other Additions --CDBG Funds			
	Cambridge - The Lakes At Sleepy Ridge - Trails	37,000.00		
	Orem Upgrade Waterline - Reimbursement		40,983.13	
	Orem Water Tank - Reimbursement		3,500.00	
	TOTAL REVENUE	257,000.00	44,483.13	16,737.21
	Beginning Fund Balance	1,563,735.00	842,385.59	572,788.93
	TOTAL AVAILABLE FOR APPROPR.	1,820,735.00	886,868.72	589,526.14
	EXPENDITURES:			
	Summit Vineyard - 250 West			220,000.00
	Town Hall Improvement	2,474.33		
	Street Improvement		4,400.00	
	Park Improvement	1,107.00		
	Gammon Boulavard Project	500,116.03	160,549.29	
	Cambridge - The Lakes at Sleepy Ridge - Trails			37,000.00
	OPERATING TRANSFER OUT:			
				-
	(WATER ENTERPRISE):			
	Operating Expenses	149,786.72	131,311.96	136,982.62
	House Waterline Project	35,681.75	9,930.00	
	Upgrade Waterline - Orem 400 South	289,183.58		
	(SEWER ENTERPRISE):			
	Operating Expenses		2,771.74	11,998.98
	TSSD Expenditure		5,116.80	
	Sewer Outfall Line - Sleepy Ridge Dev.			183,544.54
	TOTAL EXPENDITURES	978,349.41	314,079.79	589,526.14
	ENDING FUND BALANCE	842,385.59	572,788.93	-

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ENTERPRISE FUND: WATER

FORM 3

Account Number	Description	Prior Year Actual 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	OPERATING REVENUE:			
	Charges for Services	494.47	22,754.81	19,028.00
	Interest Earned	96.99	24.42	20.42
	Other: _____			
	TOTAL OPERATING REVENUE	591.46	22,779.23	19,048.42
	OPERATING EXPENSES:			
	Administration	250.00	150.00	84.60
	Personnel Services			0.00
	Contractual Services			8,040.00
	Material and Supplies		20.00	680.00
	Equipment	317.26	650.00	14,680.00
	Professional Services	3,690.00	7,900.00	1,480.00
	Depreciation			
	Orem Carriage Fee	265.33	777.08	777.08
	Other: _OREM Fiscal Year Water Bill _____	128,255.55	129,803.40	130,000.00
	CUWD Project Water Allot Fee	11,309.35	5,593.00	5,593.00
	CUWD - Water Treatment	1,032.57	1,749.36	1,749.36
	Lindon Water	5,258.12	7,448.35	8,500.00
	TOTAL OPERATING EXPENSE	150,378.18	154,091.19	171,584.04
	OPERATING INCOME (LOSS)	-149,786.72	-131,311.96	-152,535.62
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees (Revenue)			15,553.00
	Interest Expense			
	House Waterline Project (Expense)	35,681.75	9,930.00	
	Upgrade Waterline Project	289,183.58		
	Water Impact Fees	9,724.54	16,736.00	17,285.00
	Water Capital Facilities Repayment		16,736.00	17,285.00
	Operating transfers from: CIP	474,652.05	141,241.96	-136,982.62
	Operating transfers to:	0.00	0.00	0.00
	NET INCOME (LOSS)	0.00	0.00	0.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	SUBTOTAL		0	0
	Less: Major Improvement & Capital Outlay			
	Bond Principal Payments			
	SUBTOTAL	0.00	0	0
	TOTAL CASH PROVIDED (REQUIRED)	0.00	0	0
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Investments & Other Current Assests Sold			
	Issuance of Binds and Other Debt			
	Loans from Other Funds			
	SUBTOTAL	0	0	0
	TOTAL CASH REQUIRED	0.00	0	0

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ENTERPRISE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual 2007-2008	Current Year Estimate 2008-2009	Ensuing Year Approved Budget Appropriation 2009-2010
	OPERATING REVENUE:			
	Charges for Services		835.37	950.00
	Interest Earned		0.90	1.02
	Other:			
	TOTAL OPERATING REVENUE	0	836.27	951.02
	OPERATING EXPENSES:			
	Administration			4,200.00
	Personnel Services			0.00
	Contractual Services			4,200.00
	Professional Services			300.00
	Material and Supplies			600.00
	Depreciation			
	Lindon Sewer	437.78	3,608.01	3,650.00
	Other:			
	TOTAL OPERATING EXPENSE	0	3,608.01	12,950.00
	OPERATING INCOME (LOSS)	0	(2,771.74)	(11,998.98)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Sewer Impact Fess	6025.36	-	18,370.00
	Sewer Capital Facility Repayment		-	18,370.00
	TSSD - Impact Fees Expenditure		5,116.80	-
	Capital Outlay - Improvements			
	Sewer Outfall Line - Sleepy Ridge Development			183,544.54
	Operating transfer from: CIP		7,888.54	195,543.52
	Operating transfers to:		-	-
	NET INCOME (LOSS)	437.78	0	

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	SUBTOTAL		-	-
	Less: Major Improvement & Capital Outlay			
	Bond Principal Payments			
	SUBTOTAL	0	-	-
	TOTAL CASH PROVIDED (REQUIRED)		-	-
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Investments & Other Current Assets Sold			
	Issuance of Bonds and Other Debt			

	Loans from Other Funds			
		SUBTOTAL	0	-
	TOTAL CASH REQUIRED		-	-